United Nations ST/IC/2012/10

Secretariat

4 April 2012

Information circular*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: **Revised salary scales for staff in the General Service and related categories at Headquarters**

1. The current procedure for effecting interim adjustments to the salary scales for staff in the General Service and related categories at Headquarters calls for an adjustment in the net salaries of such staff by 90 per cent of the movement of the consumer price index (CPI) for New York.

2. The CPI for the month of February 2012 reflects a 2.65 per cent movement over the February 2011 index. In application of the above-mentioned procedure, the net salaries of staff in the General Service, Language Teacher, Public Information Assistant, Security Service and Trades and Crafts categories will be adjusted upward by 2.39 per cent, effective 1 March 2012.

3. The amounts of dependency allowances remain unchanged.

4. The amounts of the first and second language allowances will be revised, effective 1 March 2012, to $2,220 and $1,110 net per annum, respectively.

5. The revised salary scales, which are contained in the annex to the present circular, will be implemented in the end of April 2012 payroll.

* The present circular, which cancels and supersedes circular ST/IC/2011/9 dated 1 April 2011, will be in effect until further notice.

12-28442 (E) 100412

Please recycle

Annex

Revised salary scales for staff in the General Service and related categories at Headquarters

A. Salary scale for staff in the General Service category at Headquarters

(United States dollars)

Effective 1 March 2012

		STEPS										
Level		*I*	*II*	*III*	*IV*	*V*	*VI*	*VII*	*VIII*	*IX*	*X*	*XI*
7	(Gross)	71 443	74 445	77 446	80 448	83 449	86 451	89 452	92 454	95 455	98 457	101 458*
	(Gross pension)	68 738	71 533	74 331	77 127	79 923	82 721	85 517	88 315	91 111	93 908	96 705*
	(Total net)	54 296	56 367	58 438	60 509	62 580	64 651	66 722	68 793	70 864	72 935	75 006*
	(Net pension)	54 296	56 367	58 438	60 509	62 580	64 651	66 722	68 793	70 864	72 935	75 006*
	(NPC)	0	0	0	0	0	0	0	0	0	0	0*
6	(Gross)	63 994	66 703	69 412	72 120	74 829	77 538	80 246	82 955	85 664	88 372	91 081*
	(Gross pension)	62 057	64 483	66 910	69 359	71 883	74 407	76 931	79 456	81 980	84 505	87 029*
	(Total net)	49 156	51 025	52 894	54 763	56 632	58 501	60 370	62 239	64 108	65 977	67 846*
	(Net pension)	49 156	51 025	52 894	54 763	56 632	58 501	60 370	62 239	64 108	65 977	67 846*
	(NPC)	0	0	0	0	0	0	0	0	0	0	0*
5	(Gross)	57 399	59 682	62 109	64 558	67 007	69 457	71 906	74 355	76 804	79 254	81 703*
	(Gross pension)	55 973	58 168	60 363	62 558	64 754	66 949	69 159	71 444	73 728	76 013	78 297*
	(Total net)	44 475	46 165	47 855	49 545	51 235	52 925	54 615	56 305	57 995	59 685	61 375*
	(Net pension)	44 475	46 165	47 855	49 545	51 235	52 925	54 615	56 305	57 995	59 685	61 375*
	(NPC)	0	0	0	0	0	0	0	0	0	0	0*
4	(Gross)	51 701	53 769	55 836	57 904	59 972	62 187	64 404	66 622	68 839	71 057	73 274*
	(Gross pension)	50 499	52 487	54 473	56 460	58 446	60 433	62 419	64 406	66 394	68 380	70 431*
	(Total net)	40 259	41 789	43 319	44 849	46 379	47 909	49 439	50 969	52 499	54 029	55 559*
	(Net pension)	40 259	41 789	43 319	44 849	46 379	47 909	49 439	50 969	52 499	54 029	55 559*
	(NPC)	0	0	0	0	0	0	0	0	0	0	0*
3	(Gross)	46 507	48 382	50 258	52 134	54 009	55 885	57 761	59 636	61 622	63 633	65 645*
	(Gross pension)	45 509	47 310	49 112	50 914	52 716	54 518	56 319	58 121	59 923	61 725	63 526*
	(Total net)	36 415	37 803	39 191	40 579	41 967	43 355	44 743	46 131	47 519	48 907	50 295*
	(Net pension)	36 415	37 803	39 191	40 579	41 967	43 355	44 743	46 131	47 519	48 907	50 295*
	(NPC)	0	0	0	0	0	0	0	0	0	0	0*
2	(Gross)	41 851	43 547	45 243	46 939	48 635	50 331	52 027	53 723	55 419	57 115*	
	(Gross pension)	41 024	42 657	44 288	45 920	47 551	49 183	50 815	52 446	54 078	55 708*	
	(Total net)	32 970	34 225	35 480	36 735	37 990	39 245	40 500	41 755	43 010	44 265*	
	(Net pension)	32 970	34 225	35 480	36 735	37 990	39 245	40 500	41 755	43 010	44 265*	
	(NPC)	0	0	0	0	0	0	0	0	0	0*	
1	(Gross)	37 706	39 182	40 684	42 219	43 754	45 289	46 824	48 359	49 895*		
	(Gross pension)	36 963	38 438	39 913	41 387	42 862	44 337	45 812	47 287	48 761*		
	(Total net)	29 834	30 970	32 106	33 242	34 378	35 514	36 650	37 786	38 922*		
	(Net pension)	29 834	30 970	32 106	33 242	34 378	35 514	36 650	37 786	38 922*		
	(NPC)	0	0	0	0	0	0	0	0	0*		

Dependency allowances (US$ net per annum):

Child	2 083[a] 2 217[b]
Except for the first dependent child of a single, widowed or divorced staff member	2 879[a] 3 246[b]
Dependent spouse	3 336[a] 3 562[b]
Secondary dependant	1 257[a] 1 307[b] 1 318[c]

Language allowances (to be included in pensionable remuneration) (US$ net per annum):

First language	2 220
Second language	1 110

[a] Payable to staff who become eligible on or after 1 September 2006.
[b] Payable to eligible staff on board and already in receipt of amount prior to 1 September 2006.
[c] Payable to eligible staff on board and already in receipt of amount prior to 1 June 2004.

Increments: salary increments within the levels shall be awarded annually on the basis of satisfactory service.

* Long-service step:
Step XI at levels G-3 to G-7, step X at level G-2 and step IX at level G-1 are long-service steps.

The qualifying criteria for in-grade increases to the long-service step are as follows:

- The staff member should have had at least 20 years of service within the United Nations common system and 5 years of service at the top regular step of the current grade
- The staff member's service should have been satisfactory

Gross: Gross salaries have been derived through the application of staff assessment to total net salaries. Gross salaries are established for purposes of separation payments and as the basis for calculating tax reimbursements whenever United Nations salaries are taxed.

Gross pension: Gross pensionable salaries have been derived through application of staff assessment to net pensionable salaries. Gross pensionable is the basis for determining Pension Fund contributions under article 25 of the Regulations of the United Nations Joint Staff Pension Fund and for determining pension benefits.

Total net: Total net remuneration is the sum of the non-pensionable component and the net pensionable salary.

Net pension: Net pensionable is that part of net salary which is used to derive the gross pensionable salary. Net pensionable salary is the total net salary less the non-pensionable component, i.e., 100 per cent of total net salaries.

NPC: Non-pensionable component is that part of net salary excluded from application of staff assessment in determination of the gross pensionable salary. The non-pensionable component has been established at 0 per cent.

B. Salary scale for staff in the Language Teacher category at Headquarters

(United States dollars)

Effective 1 March 2012

Level		*STEPS*											
		I	*II*	*III*	*IV*	*V*	*VI*	*VII*	*VIII*	*IX*	*X*	*XI*	*XII**
Language Teacher	(Gross)	77 662	80 410	83 158	85 906	88 654	91 401	94 149	96 897	99 645	102 393	105 141	107 888
	(Gross pension)	74 512	77 076	79 641	82 205	84 769	87 334	89 898	92 463	95 027	97 591	100 156	102 720
	(Total net)	58 587	60 483	62 379	64 275	66 171	68 067	69 963	71 859	73 755	75 651	77 547	79 443
	(Net pension)	58 587	60 483	62 379	64 275	66 171	68 067	69 963	71 859	73 755	75 651	77 547	79 443
	(NPC)	0	0	0	0	0	0	0	0	0	0	0	0

Increments: salary increments within the level shall be awarded annually on the basis of satisfactory service.

Work schedule: the yearly schedule of work consists of three terms of 13 weeks each. There is a summer recess and there are scheduled breaks between terms. Leave taken during the recess and the breaks in excess of the annual leave entitlement provided in the Staff Rules is treated as special leave with pay.

Dependency allowances (US$ net per annum):

Child	2 083[a]
	2 217[b]
Except for the first dependent child of a single, widowed or divorced staff member	2 879[a]
	3 246[b]
Dependent spouse	3 336[a]
	3 562[b]
Secondary dependant	1 257[a]
	1 307[b]
	1 318[c]

[a] Payable to staff who become eligible on or after 1 September 2006.
[b] Payable to eligible staff on board and already in receipt of amount prior to 1 September 2006.
[c] Payable to eligible staff on board and already in receipt of amount prior to 1 June 2004.

Language allowances: not entitled.

* Long-service step:
The qualifying criteria for in-grade increases to the long-service step are as follows:

- The staff member should have had at least 20 years of service within the United Nations common system and 5 years of service at the top regular step of the current grade
- The staff member's service should have been satisfactory

Gross:	Gross salaries have been derived through the application of staff assessment to total net salaries. Gross salaries are established for purposes of separation payments and as the basis for calculating tax reimbursements whenever United Nations salaries are taxed.
Gross pension:	Gross pensionable salaries have been derived through application of staff assessment to net pensionable salaries. Gross pensionable is the basis for determining Pension Fund contributions under article 25 of the Regulations of the United Nations Joint Staff Pension Fund and for determining pension benefits.
Total net:	Total net remuneration is the sum of the non-pensionable component and the net pensionable salary.
Net pension:	Net pensionable is that part of net salary which is used to derive the gross pensionable salary. Net pensionable salary is the total net salary less the non-pensionable component, i.e., 100 per cent of total net salaries.
NPC:	Non-pensionable component is that part of net salary excluded from application of staff assessment in determination of the gross pensionable salary. The non-pensionable component has been established at 0 per cent.

C. Salary scale for staff in the Public Information Assistant category at Headquarters

(United States dollars)

Effective 1 March 2012

Level		*STEPS*				
		I	*II*	*III*	*IV*	*V*
Tour Coordinator/Supervisor and Briefing Assistant[a]	(Gross)	62 548	65 839	69 130	72 422	75 713
	(Gross pension)	60 755	63 705	66 654	69 639	72 707
	(Total net)	48 158	50 429	52 700	54 971	57 242
	(Net pension)	48 158	50 429	52 700	54 971	57 242
	(NPC)	0	0	0	0	0
Public Information Assistant II and Tour Coordinator	(Gross)	54 954	57 322	59 689	62 206	64 745
	(Gross pension)	53 624	55 899	58 174	60 449	62 725
	(Total net)	42 666	44 418	46 170	47 922	49 674
	(Net pension)	42 666	44 418	46 170	47 922	49 674
	(NPC)	0	0	0	0	0
Public Information Assistant I	(Gross)	50 434	52 596			
	(Gross pension)	49 279	51 358			
	(Total net)	39 321	40 921			
	(Net pension)	39 321	40 921			
	(NPC)	0	0			

[a] Includes Briefing Assistant as at 1 September 1991.

Reserve guides are paid by the day in accordance with the above rates.

Increments: salary increments within the levels shall be effective on the first day of the pay period in which satisfactory service requirements are completed, as follows:

Public Information Assistant I	6 months
Public Information Assistant II	12 months

No increments shall be paid in the case of staff members whose service will cease during the month in which the increment would ordinarily have been due.

Dependency allowances (US$ net per annum):

Child	2 083[a] 2 217[b]
Except for the first dependent child of a single, widowed or divorced staff member	2 879[a] 3 246[b]
Dependent spouse	3 336[a] 3 562[b]
Secondary dependant	1 257[a] 1 307[b] 1 318[c]

[a] Payable to staff who become eligible on or after 1 September 2006.
[b] Payable to eligible staff on board and already in receipt of amount prior to 1 September 2006.
[c] Payable to eligible staff on board and already in receipt of amount prior to 1 June 2004.

Language allowances: not entitled.

Gross:	Gross salaries have been derived through the application of staff assessment to total net salaries. Gross salaries are established for purposes of separation payments and as the basis for calculating tax reimbursements whenever United Nations salaries are taxed.
Gross pension:	Gross pensionable salaries have been derived through application of staff assessment to net pensionable salaries. Gross pensionable is the basis for determining Pension Fund contributions under article 25 of the Regulations of the United Nations Joint Staff Pension Fund and for determining pension benefits.
Total net:	Total net remuneration is the sum of the non-pensionable component and the net pensionable salary.
Net pension:	Net pensionable is that part of net salary which is used to derive the gross pensionable salary. Net pensionable salary is the total net salary less the non-pensionable component, i.e., 100 per cent of total net salaries.
NPC:	Non-pensionable component is that part of net salary excluded from application of staff assessment in determination of the gross pensionable salary. The non-pensionable component has been established at 0 per cent.

D. Salary scale for staff in the Security Service category at Headquarters

(United States dollars)

Effective 1 March 2012

Level		STEPS I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII
7	(Gross)	94 794	98 467	102 139	105 812	109 484	113 157	116 829	120 501	124 174*				
	(Gross pension)	90 488	93 914	97 341	100 767	104 268	107 943	111 618	115 292	118 967*				
	(Total net)	70 408	72 942	75 476	78 010	80 544	83 078	85 612	88 146	90 680*				
	(Net pension)	70 408	72 942	75 476	78 010	80 544	83 078	85 612	88 146	90 680*				
	(NPC)	0	0	0	0	0	0	0	0	0*				
6	(Gross)	87 823	91 243	94 664	98 084	101 504	104 925	108 345	111 765	115 186*				
	(Gross pension)	83 998	87 187	90 376	93 566	96 755	99 945	103 134	106 553	109 974*				
	(Total net)	65 598	67 958	70 318	72 678	75 038	77 398	79 758	82 118	84 478*				
	(Net pension)	65 598	67 958	70 318	72 678	75 038	77 398	79 758	82 118	84 478*				
	(NPC)	0	0	0	0	0	0	0	0	0*				
5	(Gross)	80 806	83 986	87 165	90 345	93 525	96 704	99 884	103 064	106 243*				
	(Gross pension)	77 458	80 422	83 387	86 352	89 316	92 281	95 246	98 210	101 175*				
	(Total net)	60 756	62 950	65 144	67 338	69 532	71 726	73 920	76 114	78 308*				
	(Net pension)	60 756	62 950	65 144	67 338	69 532	71 726	73 920	76 114	78 308*				
	(NPC)	0	0	0	0	0	0	0	0	0*				
4	(Gross)	73 699	76 613	79 528	82 442	85 357	88 271	91 186	94 100	97 014*				
	(Gross pension)	70 823	73 542	76 260	78 979	81 697	84 416	87 134	89 852	92 571*				
	(Total net)	55 852	57 863	59 874	61 885	63 896	65 907	67 918	69 929	71 940*				
	(Net pension)	55 852	57 863	59 874	61 885	63 896	65 907	67 918	69 929	71 940*				
	(NPC)	0	0	0	0	0	0	0	0	0*				
3	(Gross)	68 771	71 058	73 345	75 632	77 919	80 206	82 493	84 780	87 067	89 354	91 641*		
	(Gross pension)	66 327	68 378	70 495	72 629	74 762	76 896	79 029	81 163	83 296	85 430	87 563*		
	(Total net)	52 452	54 030	55 608	57 186	58 764	60 342	61 920	63 498	65 076	66 654	68 232*		
	(Net pension)	52 452	54 030	55 608	57 186	58 764	60 342	61 920	63 498	65 076	66 654	68 232*		
	(NPC)	0	0	0	0	0	0	0	0	0		0*		
2	(Gross)	61 635	63 701	65 768	67 835	69 901	71 968	74 035	76 101	78 168	80 235	82 301	84 368	86 435*
	(Gross pension)	59 937	61 789	63 642	65 494	67 346	69 215	71 142	73 070	74 997	76 924	78 851	80 778	82 704*
	(Total net)	47 528	48 954	50 380	51 806	53 232	54 658	56 084	57 510	58 936	60 362	61 788	63 214	64 640*
	(Net pension)	47 528	48 954	50 380	51 806	53 232	54 658	56 084	57 510	58 936	60 362	61 788	63 214	64 640*
	(NPC)	0	0	0	0	0	0	0	0	0	0	0	0	0*
1	(Gross)	54 862	56 591*											
	(Gross pension)	53 534	55 196*											
	(Total net)	42 598	43 877*											
	(Net pension)	42 598	43 877*											
	(NPC)	0	0*											

Dependency allowances (US$ net per annum):

Child	2 083[a] 2 217[b]
Except for the first dependent child of a single, widowed or divorced staff member	2 879[a] 3 246[b]
Dependent spouse	3 336[a] 3 562[b]
Secondary dependant	1 257[a] 1 307[b] 1 318[c]

Language allowances (to be included in pensionable remuneration) (US$ net per annum):

First language	2 220
Second language	1 110

[a] Payable to staff who become eligible on or after 1 September 2006.
[b] Payable to eligible staff on board and already in receipt of amount prior to 1 September 2006.
[c] Payable to eligible staff on board and already in receipt of amount prior to 1 June 2004.

Increments: salary increments within the levels shall be awarded annually on the basis of satisfactory service.

* Long-service step:
Step IX at levels S-4 to S-7, step XI at level S-3 and step XIII at level S-2 are long-service steps.

The qualifying criteria for in-grade increases to the long-service step are as follows:

- The staff member should have had at least 20 years of service within the United Nations common system and 5 years of service at the top regular step of the current grade
- The staff member's service should have been satisfactory

Gross: Gross salaries have been derived through the application of staff assessment to total net salaries. Gross salaries are established for purposes of separation payments and as the basis for calculating tax reimbursements whenever United Nations salaries are taxed.

Gross pension: Gross pensionable salaries have been derived through application of staff assessment to net pensionable salaries. Gross pensionable is the basis for determining Pension Fund contributions under article 25 of the Regulations of the United Nations Joint Staff Pension Fund and for determining pension benefits.

Total net: Total net remuneration is the sum of the non-pensionable component and the net pensionable salary.

Net pension: Net pensionable is that part of net salary which is used to derive the gross pensionable salary. Net pensionable salary is the total net salary less the non-pensionable component, i.e., 100 per cent of total net salaries.

NPC: Non-pensionable component is that part of net salary excluded from application of staff assessment in determination of the gross pensionable salary. The non-pensionable component has been established at 0 per cent.

E. Salary scale for staff in the Trades and Crafts category at Headquarters

(United States dollars)

Effective 1 March 2012

Level		*STEPS*						
		I	*II*	*III*	*IV*	*V*	*VI*	*VII*[•]
TC-8	(Gross)	87 586	90 620	93 655	96 690	99 725	102 759	105 794
	(Gross pension)	83 780	86 608	89 438	92 267	95 097	97 925	100 754
	(Total net)	65 434	67 528	69 622	71 716	73 810	75 904	77 998
	(Net pension)	65 434	67 528	69 622	71 716	73 810	75 904	77 998
	(NPC)	0	0	0	0	0	0	0
TC-7	(Gross)	82 113	84 974	87 835	90 696	93 557	96 417	99 278
	(Gross pension)	78 675	81 343	84 010	86 678	89 346	92 013	94 681
	(Total net)	61 658	63 632	65 606	67 580	69 554	71 528	73 502
	(Net pension)	61 658	63 632	65 606	67 580	69 554	71 528	73 502
	(NPC)	0	0	0	0	0	0	0
TC-6	(Gross)	76 642	79 328	82 013	84 699	87 384	90 070	92 755
	(Gross pension)	73 573	76 077	78 581	81 086	83 590	86 095	88 600
	(Total net)	57 883	59 736	61 589	63 442	65 295	67 148	69 001
	(Net pension)	57 883	59 736	61 589	63 442	65 295	67 148	69 001
	(NPC)	0	0	0	0	0	0	0
TC-5	(Gross)	71 191	73 699	76 206	78 713	81 220	83 728	86 235
	(Gross pension)	68 499	70 827	73 166	75 506	77 846	80 185	82 525
	(Total net)	54 122	55 852	57 582	59 312	61 042	62 772	64 502
	(Net pension)	54 122	55 852	57 582	59 312	61 042	62 772	64 502
	(NPC)	0	0	0	0	0	0	0
TC-4	(Gross)	65 729	68 064	70 399	72 733	75 068	77 403	79 738
	(Gross pension)	63 611	65 702	67 793	69 930	72 107	74 284	76 461
	(Total net)	50 353	51 964	53 575	55 186	56 797	58 408	60 019
	(Net pension)	50 353	51 964	53 575	55 186	56 797	58 408	60 019
	(NPC)	0	0	0	0	0	0	0
TC-3	(Gross)	60 264	62 429	64 594	66 759	68 925	71 090	73 255
	(Gross pension)	58 708	60 649	62 590	64 531	66 471	68 412	70 417
	(Total net)	46 582	48 076	49 570	51 064	52 558	54 052	55 546
	(Net pension)	46 582	48 076	49 570	51 064	52 558	54 052	55 546
	(NPC)	0	0	0	0	0	0	0
TC-2	(Gross)	55 174	57 024	58 874	60 777	62 761	64 745	66 729
	(Gross pension)	53 834	55 612	57 390	59 168	60 947	62 725	64 503
	(Total net)	42 829	44 198	45 567	46 936	48 305	49 674	51 043
	(Net pension)	42 829	44 198	45 567	46 936	48 305	49 674	51 043
	(NPC)	0	0	0	0	0	0	0
TC-1	(Gross)	50 053	51 741	53 428	55 116	56 804	58 492	60 193
	(Gross pension)	48 912	50 536	52 158	53 781	55 404	57 026	58 649
	(Total net)	39 039	40 288	41 537	42 786	44 035	45 284	46 533
	(Net pension)	39 039	40 288	41 537	42 786	44 035	45 284	46 533
	(NPC)	0	0	0	0	0	0	0

Dependency allowances (US$ net per annum):

Child	2 083
	2 217[b]
Except for the first dependent child of a single, widowed or divorced staff member	2 879[a]
	3 246[b]
Dependent spouse	3 336[a]
	3 562[b]
Secondary dependant	1 257[a]
	1 307[b]
	1 318[c]

Language allowances (to be included in pensionable remuneration) (US$ net per annum):

First language	2 220
Second language	1 110

[a] Payable to staff who become eligible on or after 1 September 2006.
[b] Payable to eligible staff on board and already in receipt of amount prior to 1 September 2006.
[c] Payable to eligible staff on board and already in receipt of amount prior to 1 June 2004.

Increments: salary increments within the levels shall be awarded annually on the basis of satisfactory service.

* Long-service step:
The qualifying criteria for in-grade increases to the long-service step are as follows:
  - The staff member should have had at least 20 years of service within the United Nations common system and 5 years of service at the top regular step of the current grade
  - The staff member's service should have been satisfactory

Gross: Gross salaries have been derived through the application of staff assessment to total net salaries. Gross salaries are established for purposes of separation payments and as the basis for calculating tax reimbursements whenever United Nations salaries are taxed.

Gross pension: Gross pensionable salaries have been derived through application of staff assessment to net pensionable salaries. Gross pensionable is the basis for determining Pension Fund contributions under article 25 of the Regulations of the United Nations Joint Staff Pension Fund and for determining pension benefits.

Total net: Total net remuneration is the sum of the non-pensionable component and the net pensionable salary.

Net pension: Net pensionable is that part of net salary which is used to derive the gross pensionable salary. Net pensionable salary is the total net salary less the non-pensionable component, i.e., 100 per cent of total net salaries.

NPC: Non-pensionable component is that part of net salary excluded from application of staff assessment in determination of the gross pensionable salary. The non-pensionable component has been established at 0 per cent.

United Nations ST/IC/2012/11

Secretariat

5 April 2012

Information circular*

To: Members of the staff at Headquarters

From: The Assistant Secretary-General for Human Resources Management

Subject: **United States income tax requirements as they relate to employment authorizations for dependent family members**

1. The purpose of the present circular is to inform staff members who hold G-4 visas of a diplomatic note received from the Mission of the United States of America to the United Nations outlining United States income tax requirements as they relate to employment authorizations for dependent family members.

2. Under bilateral work agreements, de facto work arrangements or regulations of the United States Citizenship and Immigration Services, and to the extent consistent with other applicable international agreements, locally employed eligible dependent family members are responsible for the payment of federal, state, local or municipal taxes on income received as a result of their employment in the United States.

3. The United States Mission cites the Internal Revenue Service (IRS) publication 519, *U.S. Tax Guide for Aliens* as a source which outlines the rules and procedures associated with the federal income tax filing requirements for aliens living in the United States.

4. As individuals considered by the IRS to be "*nonresident aliens*" for tax purposes, they are authorized to use either Form 1040NR "*U.S. Nonresident Alien Income Tax Return*" or Form 1040NR-EZ "*U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents*" for the filing of their federal income tax returns with the IRS. These individuals must provide copies of such filed forms to the United States Mission to the United Nations in order to obtain renewal of their employment authorizations. In addition, the United States Mission advises the United Nations that non-resident aliens are not eligible to claim anyone as a dependent for federal income tax purposes unless they are nationals of Canada, Mexico or the Republic of Korea. The United States Government further indicates that failure to provide proof of filing of the correct IRS forms will result in the denial of an employment authorization renewal.

* The present circular will be in effect until further notice.

12-28528 (E) 090412

Please recycle

5. Staff members who wish further information on this subject are encouraged to visit a local IRS office or to call 1-800-829-1040.

6. The text of the diplomatic note from the United States Mission to the United Nations is set out in the annex to the present circular.

7. The provisions of the present circular shall enter into effect on 23 March 2012, the date of the diplomatic note.

Annex

Diplomatic note dated 23 March 2012 from the Mission of the United States of America to the United Nations addressed to Permanent Missions and Observer Offices to the United Nations

The United States Mission to the United Nations presents its compliments to the Permanent Missions and Observer Offices to the United Nations and has the honor to present a notice outlining U.S. income tax requirements as they relate to dependent family member employment authorizations.

Eligible dependent family members of certain foreign government and international organization employees assigned to duty in the United States are authorized to work in the United States. This benefit is made available to eligible dependent family members in accordance with the terms and conditions established under bilateral work agreements, de facto work arrangements or regulations of the United States Citizenship and Immigration Services. To the extent consistent with other applicable international agreements, locally employed eligible dependent family members are responsible for the payment of federal, state, local or municipal taxes imposed on income received as a result of their employment in the United States.

The Internal Revenue Service's publication 519, *U.S. Tax Guide for Aliens* outlines the rules and procedures associated with the federal income tax filing requirements of foreign aliens in the United States. For tax purposes, the IRS classifies a foreign alien as either a "*nonresident alien*" or a "*resident alien*".

Individuals whose entry into the United States was authorized pursuant to the presentation of an "A" or "G" series visa are considered by the Internal Revenue Service to be "*nonresident aliens*" for tax purposes, and as a result are authorized to use **ONLY** either form 1040NR "*U.S. Nonresident Alien Income Tax Return*" or form 1040NR-EZ "*U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents*" for filing their federal income tax return. In addition, nonresidents are not eligible to claim anyone as a dependent for federal income tax purposes, unless such nonresidents are nationals of Canada, Mexico or the Republic of Korea.

Thus, locally employed eligible dependent family members must annually file with the IRS either Form 1040NR or Form 1040NR-EZ, and provide the United States Mission to the United Nations with copies of such filed forms in order to obtain a renewal of their employment authorizations. An employed dependent's failure to provide proof of filing of the correct IRS Forms will result in the denial of an employment authorization renewal.

Questions concerning most matters associated with the federal income tax requirements of such dependent should be referred to the IRS either by telephone, at 1-800-829-1040, or by visiting a local IRS office.

Questions concerning the specific rules and procedures associated with the filing of state, local or municipal income tax returns should be directed to the tax authority responsible for the imposition of such requirements.

Resources:

- 2011 Publication 519, *U.S. Tax Guide for Aliens*
  (www.irs.gov/pub/irs-pdf/p519.pdf)
- 2011 Form 1040NR *U.S. Nonresident Alien Income Tax Return*
  (www.irs.gov/pub/irs-pdf/f1040nr.pdf)
- 2011 Instructions for Form 1040NR
  (www.irs.gov/pub/irs-pdf/i1040nr.pdf)
- 2011 Form 1040NR-EZ *U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents*
  (http://www.irs.gov/pub/irs-pdf/f1040nre.pdf)
- 2011 Instructions for Form 1040NR-EZ
  (www.irs.gov/pub/irs-pdf/i1040nre.pdf)
- Locator tool for IRS local offices
  (www.irs.gov/localcontacts/index.html)

The United States Mission to the United Nations avails itself of this opportunity to renew to the Permanent Missions and Observer Offices to the United Nations the assurances of its highest consideration.

United Nations ST/IC/2012/12

Secretariat

13 April 2012

Information circular*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: **Membership of the Central Review Board for the Regional Commissions**

1. As part of its efforts to shorten the timeline for filling vacancies and to enhance the process, the Office of Human Resources Management is establishing a new Central Review Board for the Regional Commissions to handle the review of cases from the regional commissions at the P-5 and D-1 levels. Until now, those cases have been reviewed by the Central Review Board in New York. In order to involve the regional commissions more fully in this important process, the Under-Secretary-General for Management has invited them to nominate members to serve on the new Central Review Board, which will meet virtually.

2. Accordingly, on the basis of the nominations received from the administration and staff of the commissions, the Secretary-General has approved the following list of members to serve from 1 February 2012 to 31 January 2013.

Members

Mr. Abdalla Hamdok	Deputy Executive Secretary Economic Commission for Africa
Mr. Adeyemi Olayiwola Dipeolu	Chief of Staff Office of the Executive Secretary Economic Commission for Africa
Ms. Aida Barbara Opoku-Mensah	Director ICT, Science and Technology Economic Commission for Africa
Mr. Antonio Pedro	Director Subregional Office for East Africa Economic Commission for Africa

* Expiration date of the present information circular: 31 January 2013.

12-29367 (E) 180412

Please recycle

Mr. Raul Garcia Buchaca	Chief Programme Planning and Operations Division Economic Commission for Latin America and the Caribbean
Ms. Diane Quarless	Chief of Office Subregional Headquarters for the Caribbean Economic Commission for Latin America and the Caribbean
Mr. Dirk Jaspers-Faijer	Chief of Division Population Division Economic Commission for Latin America and the Caribbean
Mr. Daniel Titelman	Chief of Division Financing for Development Division Economic Commission for Latin America and the Caribbean
Mr. Nadim Khouri	Deputy Executive Secretary Economic and Social Commission for Western Asia
Mr. David Iyamah	Director Administrative Services Division Economic and Social Commission for Western Asia
Ms. Roula Majdalani	Director Sustainable Development and Productivity Division Economic and Social Commission for Western Asia
Mr. Frederico Neto	Director Social Development Division Economic and Social Commission for Western Asia
Ms. Laura Lopez	Chief of Staff Economic and Social Commission for Asia and the Pacific
Ms. Haishan Fu	Chief Statistics Division Economic and Social Commission for Asia and the Pacific
Mr. Isosefa Maiava	Head ESCAP Subregional Office for the Pacific Economic and Social Commission for Asia and the Pacific

Mr. Peter Van Laere	Chief Administrative Services Division Economic and Social Commission for Asia and the Pacific

3. The regional commissions shall collectively determine the terms of the Chair and Secretary of the Central Review Board for the Regional Commissions, as well as the ex officio member(s) and Adviser on Gender Issues.

United Nations ST/IC/2012/13

Secretariat

11 April 2012

Information circular*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: **Membership of the Senior Review Group**

In accordance with section 2 of ST/SGB/2009/2, the Secretary-General has decided that the membership of the Senior Review Group will be as follows:

Chair:

- B. Lynn Pascoe, Under-Secretary-General for Political Affairs

Members:

- Angela Kane, High Representative for Disarmament Affairs
- Gregory Starr, Under-Secretary-General for Safety and Security
- Shaaban M. Shaaban, Under-Secretary-General for General Assembly and Conference Management
- Valerie Amos, Under-Secretary-General for Humanitarian Affairs
- Radhika Coomaraswamy, Under-Secretary-General, Special Representative for Children and Armed Conflict
- Kim Won-soo, Assistant Secretary-General and Special Adviser to the Secretary-General
- Edmond Mulet, Assistant Secretary-General for Peacekeeping Operations
- Thomas Stelzer, Assistant Secretary-General for Economic and Social Affairs
- Lisa Buttenheim, Special Representative of the Secretary-General and Head of the United Nations Peacekeeping Force in Cyprus
- Karin Landgren, Special Representative of the Secretary-General and Head of the United Nations Office in Burundi
- Farid Zarif, Special Representative of the Secretary-General and Head of the United Nations Interim Administration Mission in Kosovo

* The present circular supersedes ST/IC/2011/21 dated 11 August 2011 and will be in effect from 9 April 2012 until further notice.

12-29443 (E) 190412

Please recycle

- Raisedon Zenenga, Deputy Special Representative of the Secretary-General for the United Nations Mission in the Republic of South Sudan, Juba

Ex officio:

- Patricia O'Brien, Under-Secretary-General for Legal Affairs

Secretary:

- Catherine Pollard, Assistant Secretary-General for Human Resources Management